THE NEW INSTRUCTIONS

To the

OFFICERS, &c.

For Managing

His Majesty's REVENUE

OF

Hearth-Money.

LONDON,

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BIBLIOTHECA BODLEIANA

INSTRUCTIONS *to be Observed by His Majesty's Commissioners, Officers and their Respective Deputies, Imployed for Managing and Collecting His Majesty's Revenue arising from the Duty Imposed upon Fire Hearths and Stoves, by vertue of the Act made in the first Session of Parliament begun at* Westminster *the Eight day of* May, *in the thirteenth Year of*

His Majeſties Reign, Entituled, An Act for Eſtabliſhing an Additional Revenue upon His Majeſty, His Heirs and Succeſſors, for the better ſupport of His, and their Crown and Dignity; and of another Act made in the ſecond Seſſion of the ſame Parliament, Intituled, An Additional Act for the better Ordering and Collecting the Revenue Ariſing by Hearth mony, and of another Act made in the third Seſſion of the ſame Parliament, Entituled,

an

An Act for Collecting the Duty arising by Hearthmony, by Officers to be appointed by His Majesty.

I.

YOu, and every of your Deputies, are to peruse and consider all the Clauses of the said several Acts, in order to the better Managing, Collecting and Levieing the Duty of two Shillings for every Firehearth and Stove, Imposed and Established by the said Acts of Parliament, and payable at the Feasts of St. *Michael* the Archangel, and the Annunciation of the Blessed Virgin *Mary* yearly, by

equal portions and of all Arrears and Penalties, that are or ſhall grow due to His Majeſty for the ſame.

II.

That all and every Fire-hearth and Stove (other than ſuch as in the ſaid Acts are excepted) which upon the twenty fifth of *March*, 1662. was or ſhould after that time be, in every Dwelling and other Houſe, Edifice, &c. inhabited or empty, and alſo all Hearths and Smiths Forges, and publick Ovens, wherein any Proviſions are Baked, to be Sold either in or out of the Houſe, and all Hearths in the Chimneys of any Kitchen, Bake-houſe, or Out-houſe (though the Hearths of Oaſt-holes, private

vate Ovens or Furnaces, in or belonging to such Chimneys be exempted) are Chargeable with the said Duty.

III.

That all Blowing-houses and Stamp-furnaces, Kilns, private Ovens, and all Hearths or Stoves, within the Scite of any Hospital or Almshouse, for the relief of Poor People whose endowment and revenue exceeds not in true value, one hundred pound *per Annum*, are exempt from being charged with the Duty, by Blowing-houses and Stamp-furnaces, you are to understand Houses, wherein the Mineral Ores is Melted down into Metal, and by Private Ovens, such Ovens where-

in proviſions for the Family only, and not for gain, are Baked and Dreſſed.

IV.

That if the Church-wardens and Overſeers of the Poor of the Pariſh and the Miniſter of the ſame, or two of them (whereof the Miniſter is to be one) ſhall in Writing under their hands certifie, their belief that the houſe wherein any perſon doth inhabit is not of greater value than of 20 *s. per Annum*, upon the full improved Rent, and that neither the perſon ſo Inhabiting, nor any other uſing the ſame Meſſuage, hath Uſeth, or Occupieth any Lands, or Tenements of their Own or others of the yearly value of twenty Shillings *per Annum*, nor hath any

ny Lands, Tenements, Goods, or Chattels, of the value of ten pounds in their own poſſeſſion, or in the poſſeſſion of any other in truſt for them, that then upon ſuch Certificate made to the two next Juſtices of the Peace, and allowed by them; the perſon on whoſe behalf ſuch Certificate is made, and the houſe is diſcharged from the Duty for that Year only, wherein the Certificate is made: That is to ſay, a Certificate made in the Year 1669, cannot diſcharge the Duty due in the Year 1670. But if the houſe wherein the party Certified for, doth inhabit, be of greater value than twenty ſhillings a year, upon the full Improved Rent: Or that the perſon ſo Inhabiting, or any other uſing the ſame

Hath, Uſeth, or Occupyeth, any Lands or Tenements of their own or others, of the yearly value of twenty Shillings, or hath any Lands, Tenements, Goods or Chattels, of the value of ten pounds in their own poſſeſſion, or in the poſſeſſion of any other in truſt for them; or if the ſaid Certificate be not ſigned by the Miniſter of the ſaid Pariſh, and by one or more of the Churchwardens, or Overſeers of the Poor, and allowed under the hands of two Juſtices of the Peace, it is illegal and void, and cannot bind up or hinder you or your Deputies from Levying His Majeſty's Duty.

V.

That in caſe a Certificate be made for any perſon or perſons, diſagreeing with, or contrary unto any of the particular requiſits mentioned in the fourth Inſtruction immediatly foregoing: You or your Deputy, is to acquaint the Juſtices of the Peace, or one of them that allowed the ſame, and alſo the Officers of the Pariſh, or ſome of them that ſigned it, with the illegality thereof, and deſire redreſs, and in caſe of the refuſal, you are to acquaint the Lords Commiſſioners of His Majeſty's Treaſury or the Lord High Treaſurer for time being therewith.

VI.

VI.

That no perſon or perſons Inhabiting any houſe, &c. (not being an Alms-houſe exempted by the Act) which hath or ſhall have in it more than two Chimneys, Fire-hearths or Stoves, ſhall be exempted from paying of the Duties thereon Impoſed, by Colour of any exception, or pretext whatſoever.

VII.

If any perſon Occupying any Hearth or Stove Chargable to His Majeſty, ſhall Leave or Relinquiſh any Houſe, Edifice, Lodging or Chamber, before any of the half yearly Feaſts, where on the ſame is appointed

ed to be paid, in every ſuch caſe the next Occupier thereof, ſhall be chargable with the ſame for the ſaid half year.

VIII.

That the Duty of all empty, or void houſes is to be Charged and Levyed upon the Landlords or Owners of ſuch Houſes as Occupiers thereof, until ſome other perſon inhabiteth therein, and where any perſon hath ſince the year 1663. let the Lands, Gardens, Orchards, or Outhouſes formerly belonging to any Dwelling-houſe or Cottage apart from the ſame, or hath divided any Houſe into ſeveral Dwellings, or let out the ſame to any ſuch perſons, who by rea-

reaſon of their poverty may pretend to be exempted by Law from paying the Duty, in every ſuch caſe the perſon, ſo letting, is Lyable to pay the Duty.

IX.

That the ſtopping up, defacing, covering or concealing of any Chargeable Chimney, Hearth or Stove, doth not diſcharge the Duty payable for ſuch Hearth; but whoſoever ſhall do the ſame fraudulently, ſhall, for ſuch Offence (being proved as the Act directs) pay double the value of the ſaid Duty: Nevertheleſs, if the whole Chimney wherein ſuch chargeable Hearth was, ſhall be deſtroyed, demoliſhed or quite taken down; In ſuch caſe the Duty for ſuch Hearth or

Hearths,

Hearths, ought not to be exacted, the ſame being a decreaſe, for which the Owner or Occupyer may Lawfully claim an Allowance.

X.

That no Fire-hearth within a Chimney, ſtanding in whole or in part, is to be diſcharged from the wuty, under pretence that the ſame was ſtopped up and defaced, or covered before the Act, unleſs Affidavit be made, that the ſame was ſo done before the 26th day of *March*, 1662.

XI.

That you are to take Care, that your Deputies do with all convenient ſpeed proceed (with the Aſſiſtance of the Conſtables, &c. to the Viewing and Numbering of the ſeveral

veral Fire-hearths and Stoves, within any Dwelling or other Houſe, Edifice, &c. which ſhall be within the Reſpective Diviſions allotted to them by you Reſpectively, wherein they are to make uſe of ſuch Helps, Methods, Liſts, or former Views, as you ſhall diſtribute to them, leading to the better underſtanding of the Work, in their Reſpective Diſtricts, yet ſo as the ſaid Liſts or Views ſhall not be binding Rules to them (who muſt act upon Oath) nor be relied upon, nor credited further than they ſhall be found to have been juſtly and truly taken, as the Law requires, and if it ſhall appear that any Pariſhes, Towns, Villages, Hamlets, Places or Houſes in any of their Allotted Diviſions, are Omitted in the ſaid

Liſts

Liſts or Views, or any new Chimneys Chargeable by Law, ſince erected, care is to be taken to inſert them into their proper places, and all other Neglects, Failures or Miſtakes, which ſhall be found in the ſaid Old Liſts or Views, are to be rectified in your Reſpective Views accordingly.

XII.

That the Duty may at any time after the half yearly Feaſt days, whereon the ſame groweth due to his Majeſty, be Demanded and Received by you or your Deputies, and in caſe of refuſal and default of Payment thereof, by the ſpace of one hour after ſuch Demand, the ſaid Officer or his Deputy, may at any time with the Aſſiſtance of a Conſtable,

ſtable, Tything-man, or other Officer of the Peace appointed by the Act, in the day time, Levy the ſaid Duty, and all the Arrears thereof (not exceeding two years) by Diſtreſs and Sale of the Goods, reſtoring to the Party or Parties, the Over-plus of the value of ſuch Goods, over and above the Duty and Arrears, and over and above the Charge of taking ſuch Diſtreſs, which in no caſe muſt exceed one Moyetie of the Duty and Arrears. And if the Goods yeild not ſo much, as the Duty and Lawful Charge amounteth unto, a further Diſtreſs may be made for the remainder, and Goods Legally Diſtrained, may be left in the hands of the Conſtable or other Perſon at diſcretion. And Diſtreſs is to

be

be taken in or about the Houſe, for which the Duty is anſwerable, if it can conveniently be made there, otherwiſe in any other place where the Goods of the perſon lyable to pay the Duty, can be found.

XIII.

That you and your reſpective Deputies are to give plain and diſtinct Acquittance for what you ſhall Receive, and that freely without Fee or Reward aſcertaining therein the time when the Duty ſo received became due, and to adviſe perſons to keep them ſafe, to prevent Inconveniences that may happen by not producing of them when neceſſity may require it.

XIV.

XIV.

That if you or any of your Deputies ſhall be injured or oppoſed in the performance of your Duties, you are to repair to the next Juſtice of the Peace and make Oath before him thereof, and require ſuch releif of him as the Law directs, and where the Juſtice of the Peace, Chief Magiſtrate, Conſtable or other Officers concerned, doth refuſe or neglect, to give you or your Deputies ſuch Aſſiſtance in any Caſe as the Law requires, you are to preſent the ſame to the Lords Commiſſioners of the Treaſury, or the Lord High Treaſurer for the time being.

XV.

XV.

That no perſon or perſons are to be return'd into the *Exchequer* in order to the Iſſuing of any Proceſs thence againſt them in default of payment of the Duty, where a Portable and Valuable Diſtreſs may be conveniently had, and taken within or about the Houſe or Grounds belonging thereunto) for which the Duty is anſwerable. But in the Caſes following, you or your Deputies may have recourſe unto His Majeſties Court of *Exchequer* for recovery of His Majeſties Duty; by ſuch Legal and proper Remedies as you ſhall from time to time be directed to perſue.

1. *When the perſon owing the Duty is dead, and the Executors, or Adminiſtrators, live not in a houſe for which the Duty is payable.*

2. *When a party removes out of a houſe, owing more than one half years Duty, or when but half a year, the houſe lies void for above one half year, after his or her removal.*

3. *In caſe of empty houſes, or of houſes from which Land &c. is let, or of devided houſes (formerly chargeable) let unto Paupers.*

4. *When the perſons who owe the Duty, are privileged or do claim privilege of exemption from Diſtreſe.*

5. *When*

5. *When the Duty demanded is payable, but deny'd to be chargeable by the Act, and the party will not ſet out a Diſtreſs in order to a Tryal at Law.*

6. *Where a Portable and Valuable Diſtreſs cannot be made or taken upon the Premiſſes, and yet the perſons able to anſwer the Duty.*

7. *When perſons ſhall wilfully ſhut their doors againſt you, or your Deputies, thereby to prevent the Leveying of the Duty.*

A.

YOu are forthwith to provide ſo many ſufficient Deputies as may neceſſarily be imployed by you in the affair committed to your management, and to aſſign and ſet out to them reſpectively, ſuch proportion of your whole Charge as they may be able to perfect, and compleat within the time preſcribed by the Acts to that purpoſe. And you are to take Care to accomodate them with all things requiſite for the work intended, and to ſatisfie your ſelves (as your concerns do and will require) that your ſaid Deputies do underſtand the Nature of their Imployment and procedure therein.

B.

B.

And in Order to have the Revenue duly and faithfully anſwered to His Majeſty, you are to take ſuch ſecurity from all your Deputies and other Officers Imployed by you, as may ſecure the payment of the Mony ariſing by this Duty, into the *Exchequer*, for the ſupply of His Majeſties Publick Occaſions whereunto it is deſigned.

C.

Having Deputed any perſon to Collect and Levy the ſaid Duty, and given them Oath accordingly, you are (for the better ſatisfaction of

the Country, and to prevent deceit) to Require and Injoyn ſuch Deputy to attend the Juſtice or Juſtices of the Peace, or other chief Magiſtrate of the place or places, where he is to Collect, and to produce to them, or one of them, his Deputation, and alſo the Certificate of his having taken the Oath for the due performance of his Truſt, according to the Laws Enacted for that purpoſe.

D.

Before you or any of your Deputies do demand the Duty in any Towns, Pariſhes or places, (except Cities or Market-Towns) you or they are to ſend or deliver a Printed or Written Summons to be

be read in the Church the *Sunday* following the delivery thereof, or to be forthwith communicated, by the Conſtable or other ſuch like Officer, to the Inhabitants within his Diviſion, ſignifying therein, ſome convenient time after ſuch intended publication, wherein you or ſome of your Deputies, will be at the Town, Pariſh or Place therein mentioned, in Order to the receiving of His Majeſty's Duty; That ſo, perſons may not be ſurprized by your ſudden coming, but may have ſome reaſonable time to provide the Duty, and in their abſence to leave out the ſame.

E.

You, and your Reſpective Deputies are, in the taking of the Names of the Inhabitants in each Pariſh, Town or Place, (with the number of Hearths in each houſe) to enter them as they lye moſt contiguous, whereby the ſaid Duty may be more eaſily Collected, inſcribing all empty Houſes, and their number of Hearths, in their due places, with the names of the perſons who by the Law are Chargeable with the Duty for them.

F.

F.

And you and your Deputies are to uſe your utmoſt diligence and diſcretion in the diſcharge of this Truſt, and to take eſpecial care, that the growing Revenue be duly Collected and paid into his Majeſties Receipt of *Exchequer*, as by the ſaid Acts is directed, without your detaining or otherwiſe diſpoſing of any part thereof, which will be eſteemed Criminal, and ſeverely puniſhed, as on the contrary we ſhall take into conſideration any extraordinary Care and Induſtry which ſhall be uſed in the improving of His Majeſties ſaid Revenue, and ſpee-

dy paying in of the Moneys Collected thereupon.

G.

And for as much as His Majeſties profit is highly concerned in the Collection of the ſaid Duty; all Juſtices of Peace, and Chief Magiſtrates, Conſtables, and other His Majeſties Officers, within their ſeveral Limits and Juriſdictions, are Authorized and Required to give you, and your reſpective Deputies, aſſiſtance from time to time in the due execution of your Truſts. And all ſuch Juſtices and Clerks of the Peace, Chief Magiſtrates, Town-Clerks, Sheriffs, Conſtables and other His Majeſty's Of-

Officers, who ſhall readily give their aſſiſtance for the better ſettlement of this Revenue, and the regular and orderly Levying thereof, ſhall from time to time be by us repreſented to His Majeſty, that ſo they may receive His Countenance, and Approbation of their good ſervice therein.

H.

And you and your Deputies are ſo to demean your ſelves, that you may avoid all juſt occaſion of Offence, that ſo by your diſcreet behaviour, this affair (wherein His Majeſty's advantage is ſo greatly concerned) may be the better ad-

advanced and carryed on, and your ſelves thereby freed from complaint.

I.

And you are to take notice that in caſe His Majeſty ſhall be hereafter induced and adviſed again to Farm out His Duty, by reaſon of the neglect of His Officers in the due Collecting and Anſwering thereof, His Majeſty is Reſolved that no ſuch Officer, ſhall ever be admitted to Farm any part thereof, nor to receive any benefit thereby.

K.

And laſtly you and your Deputies are to execute and perform all other the powers and things compriſed in the ſaid ſeveral Acts for the Collecting and Levying of the ſaid Revenue, according to the Tenor and Directions of the ſaid Acts. And of theſe Inſtructions, and from time to time to give a true account of your doings and proceedings therein, and of ſuch Moneys as you ſhall at any time pay, or return to be paid, into His Majeſty's *Exchequer*, to us, or to the Lords Commiſſioners of the Treaſury of *England*, or Lord High Treaſurer for the time being.

We

WE have perused and considered of these Instructions and do Approve thereof.

R. Sawyer.

H. Finch.

LEt these Instructions be forthwith Printed and Published. Dated at the Treasury Chambers in Whitehall *the Sixteenth day of October.* 1684.

Godolphin.

J. Ernle.

S. Fox.

D. North.

H.F. Thynne.